



State of California

Franchise Tax Board

PO Box 1286

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SAN PEDRO PROPERTY OWNERS ALLIANCE
STEPHEN A ROBBINS, EXECUTIVE DIRECTOR
390 WEST 7TH ST
SAN PEDRO CA 90731

Date: 10.12.12
Case: 26600481285904823
Case Unit: 26600481285904826
In reply refer to: 760:TLS:F120

Regarding : Tax-Exempt Status
Organization's Name : San Pedro Property Owners Alliance
CCN : 3079494
Purpose : Business league
R&TC § : 23701e
Form of Organization : Incorporated
Accounting Period Ending : 12/31
Tax-Exempt Status Effective : 03/14/2008

Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section (§).

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any affect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.

- Federal interpretation of federal law in cases where our decision was based on such interpretation.

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of R&TC §21012(a)(2).

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for **1068**.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

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